

**SIKKIM**



**GOVERNMENT**

**GAZETTE**

**EXTRAORDINARY  
PUBLISHED BY AUTHORITY**

**Gangtok**

**Monday 04<sup>th</sup> December, 2023**

**No. 475**

**GOVERNMENT OF SIKKIM  
COMMERCIAL TAXES DIVISION  
FINANCE DEPARTMENT  
GANGTOK**

**No. 16/2023-GST/SIKKIM**

**Date: 19<sup>th</sup> June, 2023**

**NOTIFICATION**

In exercise of the powers conferred by sub-section (6) of section 39 read with section 168 of the Sikkim Goods and Services Tax Act, 2017 (9 of 2017) (hereafter in this notification referred to as the said Act), the Commissioner hereby makes the following further amendment in notification of the Government of Sikkim in the Finance Department, No.26/2019 –State Tax, dated the 28<sup>th</sup> June, 2019, namely:–

In the said notification, in the first paragraph, in the fifth proviso:–

- (i) for the words, letter and figure" month of April, 2023" the words, letter and figure" months of April 2023 and May 2023" shall be substituted;
- (ii) for the words, letters and figure" thirty-first day of May, 2023", the words, letter and figure" thirtieth day of June, 2023" shall be substituted.

2. This notification shall be deemed to have come into force with effect from the 31<sup>st</sup> day of May, 2023.

**[F. No. GOS/2009-2010/16-1C (9) VOL-III]**

**Manoj Rai  
Commissioner  
Commercial Taxes Division  
Finance Department**

